

PERSONS AT LEAST 60 YEARS OF AGE
FOR WHOM HOUSING IS PROVIDED

Clause 50
G.L. Chap. 59, Sec. 5

Fiscal Year

THE COMMONWEALTH OF MASSACHUSETTS

Do not write in this space
Date Application received:

NAME OF CITY OR TOWN

APPLICATION FOR STATUTORY EXEMPTION
Must be filed with the Board of Assessors on or before October 1

Name of record owner(s) _____ Tax Bill No. _____

Name of applicant _____

Location of real estate
upon which exemption is claimed _____

Is this property owned and occupied by you as your domicile? _____

Type of property before improvements made (check applicable unit)

Single family house _____

Two family house _____

Three family house _____

Name of person for whom
housing is provided _____ Date of Birth _____

Was this person residing in the property on July first? _____

I _____
(Name of applicant) hereby certify that the alterations and improvements
made to the property described above were made for the purpose of providing housing for a person at least 60 years of age.

Subscribed this day _____ of _____ 19____ under penalties of perjury.

Signature of Applicant _____

Post Office Address _____

The filing of this application does not stay the collection of the tax.

FOR ASSESSORS' RECORDS

Notice sent _____ for hearing _____ Hearing held _____ with _____
DATE DATE DATE NAME

EXEMPTION DISALLOWED _____

EXEMPTION ALLOWED \$ _____ on Tax of \$ _____

BOARD OF ASSESSORS

of _____

DATE _____ 19 _____

Abatement
Certificate
No. _____

FISCAL YEAR
19 _____

APPLICANT _____

ADDRESS _____

LOCATION OF PROPERTY _____

NAME OF CITY OF TOWN _____

WARD _____ LINE _____

PRECINCT _____ PAGE _____

ACCOUNT NUMBER _____

THE COMMONWEALTH OF MASSACHUSETTS

ELDERLY APPLICANT APPLICATION FOR STATUTORY EXEMPTION FROM REAL ESTATE TAX

Chapter 59, Section 5

Clause 50

**MASSACHUSETTS GENERAL LAWS
CHAPTER 59, SECTION 5
CLAUSE 50**

**PERSONS AT LEAST 60 YEARS OF AGE FOR WHOM HOUSING IS
PROVIDED**

Fiftieth, the increased value of residential real property as a result of alterations or improvements thereto, not to exceed five hundred dollars of taxes due; provided, however, that said alterations or improvements are made to provide housing for a person who is at least sixty years old and who is not the owner of the premises; provided further, that such alterations or improvements must be made to a house, consisting of no more than three units prior to such alterations or improvements and which is owned and occupied by the applicant as his domicile; and provided, further, that the applicant shall annually furnish to the assessors a statement under oath that the alterations or improvements were made to provide housing for a person who is at least sixty years old. This exemption shall terminate when the premises are no longer occupied by any such elderly person. No person shall receive more than one exemption under the provisions of this clause in any fiscal year. This clause shall take effect upon its acceptance by any city or town and shall apply only to alterations or improvements made on or after the date of such acceptance by such city or town.